

Introduction

If you file a Federal income tax return, you must use the same filing status on your New Jersey income tax return (resident or non-resident) as you do on your Federal return. There are five filing statuses: single; married, filing joint return; married, filing separate return; head of household; and qualifying widow(er). In most cases, the guidelines for determining your filing status follow Federal rules.

In most cases, if you are married and file a joint Federal return with your spouse, you must file a joint New Jersey return. If you and your spouse file married, filing separate for Federal purposes, you must file married, filing separate for New Jersey. If you do not file a Federal return, but you are filing a New Jersey return, use the same filing status that you would have used if you had filed a Federal return. A description of each filing status follows.

Single

Your filing status is **single** if you are unmarried (or divorced) on the last day of the tax year and you do not qualify for head of household (see page 2) or qualifying widow(er) status (see page 3).

Married, Filing Joint Return

You may file **married, filing joint return** if you are married on the last day of the tax year, and you and your spouse both agree to file a joint return. You may file a joint return whether or not you and your spouse lived together in the same residence. You may also file a joint return if you and your spouse have filed for divorce, but the final decree was not granted by the last day of the tax year.

If your spouse died during the year, you are considered married for that entire year for filing status purposes. If you did not remarry before the end of the year, you may file a joint return for yourself and your deceased spouse. You may also be eligible, for the next two years, to file as a qualifying widow(er). See *Qualifying Widow(er)* on page 3. Unless you remarry, your filing status for subsequent years will be single, head of household, or qualifying widow(er), as appropriate.

If you remarried before the last day of the tax year in which your spouse died, you may file a joint return with your new spouse. Your deceased spouse's filing status is married, filing separate return for that year.

If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year.

NOTE: You may use the filing status “Married, filing joint return” only if you and your spouse were married on the last day of the tax year. If you were a member of a domestic partnership registered in New Jersey, you are not considered “married” and you may not use this filing status.

Married, Filing Separate Return

You may choose **married, filing separate return** as your filing status if you are married. This method may benefit you if you want to be responsible only for your own tax or if this method results in less tax than a joint return. If you and your spouse do not agree to file a joint return, you may have to use this filing status. **Remember, if you filed a Federal return, you must use the same filing status on both your Federal and New Jersey returns.** However, if during the entire taxable year one spouse was a resident of New Jersey and the other a nonresident, the resident spouse may file a separate New Jersey return, if required. The nonresident spouse may also have to file a nonresident return if income was received from a New Jersey source. Each spouse computes income and exemptions as if Federal married, filing separate returns had been filed. You have the option of filing a joint return, but if you do, joint income would be taxed as if both of you were residents.

If both you and your spouse were nonresidents of New Jersey during the entire taxable year, and only one of you earned, received, or acquired income from New Jersey sources, the spouse who had income from New Jersey sources may file a separate New Jersey return (Form NJ-1040NR), even though you filed a joint Federal return. You have the option of filing a joint return, but if you do, joint income must be shown on your nonresident return.

NOTE: You may use the filing status “Married, filing separate return” only if you and your spouse were married on the last day of the tax year. If you were a member of a domestic partnership registered in New Jersey, you are not considered “married” and you may not use this filing status.

Head of Household

Your filing status is **head of household** if you are unmarried on the last day of the tax year and you pay more than half the cost of keeping up a home for yourself and a dependent. Certain married individuals living apart may file as head of household for New Jersey if they meet the requirements to file as head of household for Federal purposes.

You are considered unmarried on the last day of the tax year only if you:

- Were never married;
- Have been divorced through a court decree or judgment of divorce; or
- Are no longer eligible to file as a qualifying widow(er) and have not remarried.

To be eligible to file as head of household, you must have paid more than half the cost of

keeping up a home that was the main home for more than half the year for yourself and any of the following:

- Your child, grandchild, stepchild, or adopted child. If the child is single, the child does not have to be your dependent. However, a foster child must be your dependent. In general, if the child is married, the child must be your dependent.
- Any relative listed below whom you claim as a dependent.

| | |
|---------------|----------------------|
| Parent* | Mother-in-law |
| Grandparent | Brother-in-law |
| Brother | Sister-in-law |
| Sister | Son-in-law |
| Half brother | Daughter-in-law |
| Half sister | |
| Stepbrother | If related by blood: |
| Stepsister | Uncle |
| Stepfather | Aunt |
| Stepmother | Nephew |
| Father-in-law | Niece |

*Your dependent parent does not have to live with you. However, you must pay more than half the cost of keeping up a home that was the main home for the entire year for your mother or father. You are keeping up a main home for your dependent father or mother if you pay more than half the cost of keeping your parent in a rest home or home for the elderly.

NOTE: A dependent can qualify only one taxpayer to use the head of household filing status for any tax year.

Death or Birth. If the dependent who qualifies you to use head of household filing status is born or dies during the year, you still may be

able to claim that filing status. You must have provided more than half the cost of keeping up a home that was the dependent's main home for more than half the year or, if less, the period during which your dependent lived.

Nonresident alien. A nonresident alien who meets the above requirements qualifies to file as head of household on their New Jersey return, although unable to do so for Federal purposes.

Qualifying Widow(er)

If your spouse died during the year, you may file married, filing joint return if you would otherwise qualify. See *Married, Filing Joint Return* on page 1.

You may be eligible to file as a **qualifying widow(er)** for each of the two tax years after the year in which your spouse died if you meet all of the following tests:

1. You were eligible to file a joint return with your spouse for the year your spouse died (it does not matter whether you actually filed a joint return).
2. You did not remarry before the last day of the tax year.
3. You have a child, stepchild, adopted child, or foster child who qualifies as your dependent for the year.
4. You paid more than half the cost of keeping up a home that is the main home for you and that child for the entire year except for temporary absences (illness, vacation, school, military service, etc.).

If you are not eligible to file as qualifying widow(er), you may be able to file as head of household. See *Head of Household* on page 2.